ATHENS—Customers of all sorts of businesses in Greece will be able to walk away without paying if they don't receive a record of their transaction, under rules set to take effect soon.

Restaurants—seen as among the worst offenders, in part because much of their business is transacted in cash—will be required to add a notification about the right to refuse payment to their menus. But everyone, from doctors and lawyers to plumbers and taxis, also is liable to be stiffed if they don't give receipts.

The new regulations are the latest effort by the cash-strapped Greek government to crack down on endemic tax evasion—adding an extra incentive for businesses to issue receipts. The receipts produce a record of the transactions, and authorities use that record to calculate taxes owed by the business.

"With this measure the consumer is protected and a bold step is taken against tax evasion," said Athanasios Skordas, Greece's deputy development minister.

The "shadow economy" accounts for about 24% of Greek gross domestic product, according to a study by Margarita Tsoutsoura of the University of Chicago Booth School of Business. Tax dodging costs Greece about €28 billion ($36 billion) a year, an amount equivalent to roughly 15% of annual economic output, the study says.

In the past, efforts to crack down on cheating by small entrepreneurs and the self-employed have drawn little support from a public that widely believes the root of the problem is the rich and politically connected, not ordinary Greeks.

"Those who don't issue receipts are just doing it to try to make ends meet," said Maria Kostaki, who runs a cafe and snack business in the capital's central Syntagma Square. "They aren't tax evaders, just small businesses that can't survive."
Ms. Kostaki said she always issues receipts, but complains that the 23% value-added tax levied on food and drinks sold in restaurants "is unfair."

"The tax-evasion problem is much deeper, maybe the most difficult issue the country has to cope with, and the receipts are not the main issue," said Panagiotis Petrakis, an economics professor at the University of Athens.

Few tax-dodging cases have been successfully prosecuted, and many question the government's willingness and ability to take on the country's bigger fish.

The government is now engulfed in a scandal surrounding officials' failure to follow up on a list of about 2,000 Greeks who salted away money in Swiss bank accounts. In recent weeks, politicians have passed the buck, trying to evade responsibility.

When a magazine published the list for the first time, police arrested the publisher on a misdemeanor charge for violating data-privacy laws; he was tried and acquitted.

As the government prepares to impose €13.5 billion in new austerity measures, including wage cuts and fresh taxes, the degree of pain inflicted on those Greeks who do pay their taxes is mounting, as is pressure to take on tax cheats.

"I think it's a clever measure. It could make businessmen more afraid not to issue receipts," said Eleni Grigoropoulou, a 26-year-old student who works part-time for a public-relations company. "To be honest, we will be hoping from now on to go to restaurants that don't issue receipts so we can leave without paying."

Vassilis Korkidis, president of the National Confederation of Hellenic Commerce, a Greek retailers lobby, said the new rules issued by the Development Ministry are wrongheaded.

"It is not appropriate for a ministry to urge customers to take illegal actions," Mr. Korkidis said. "You can't provoke conflict between a customer and a shop owner—especially in such a tense period. This could even end in the use of force."

The ministry says customers who don't pay because they don't get a receipt won't be prosecuted.

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